

SENATE BILL No. 228

By Committee on Assessment and Taxation

2-11

1 AN ACT concerning sales and compensating use taxation; relating to the
2 collection and remittance of taxes; allowing for the retention of taxes
3 by retailer on movie ticket and concession sales.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) Notwithstanding any provision of the law to the
7 contrary, commencing on July 1, 2021, and ending prior to July 1, 2023,
8 any retailer in this state that collects sales tax on the admission of viewing
9 of movies or films shall be allowed to retain the state rate of any sales tax
10 imposed pursuant to K.S.A. 79-3603, and amendments thereto, or
11 compensating use tax imposed pursuant to K.S.A. 79-3703, and
12 amendments thereto, from the sales of:

- 13 (1) Tickets granting admission for a movie or film; and
- 14 (2) concessions sold onsite at the retailer's place of business.

15 (b) The retailer shall remit to the department of revenue that portion
16 of sales and compensating use tax collected that is in excess of the state
17 rate for sales tax pursuant to K.S.A. 79-3603, and amendments thereto, or
18 the compensating use tax pursuant to K.S.A. 79-3703, and amendments
19 thereto. The department shall remit the sales and compensating use taxes
20 levied by the other taxing jurisdictions in the amount they would have
21 received without taking into account subsection (a). The state's imposed
22 sales tax levy shall encompass the full amount retained by the retailer
23 pursuant to subsection (a).

24 (c) The department shall provide forms accounting for the sales tax
25 retained by the retailer that shall be filed with the department at the time
26 the retailer files a return pursuant to K.S.A. 79-3607, and amendments
27 thereto.

28 (d) The provisions of this section shall be a part of and supplemental
29 to the Kansas retailers' sales tax act.

30 Sec. 2. This act shall take effect and be in force from and after its
31 publication in the statute book.